

Application for Non-Cigarette Tobacco Products Stamp

Issued under the authority of P.A. 327 of 1993, as amended. Filing is mandatory. You will not receive a stamp unless this form is filed.

Treasury will approve your application and send it to the stamp manufacturer **approved by the department**. The manufacturer will deliver the stamp to you. Please pay the manufacturer directly. **Do not order a new or replacement stamp directly from the manufacturer.** Your request must be approved before the stamp can be made.

PART 1: APPLICANT NAME AND ADDRESS			
Name of Owner or Trade Name		FE, ME or TR Number	
E-mail Address			
Corporate Office Street Address	City	State	ZIP Code
Quantity of Stamps Requested _____ Stamp Type: <input type="checkbox"/> Hand Stamp <input type="checkbox"/> Roller Stamp			
Reason for Stamp Order: <input type="checkbox"/> Replace Stamp (Please select only if a previously issued stamp has been lost or damaged) <input type="checkbox"/> Damaged Stamp* <input type="checkbox"/> Lost Stamp** <input type="checkbox"/> New Stamp (Select only if no OTP stamp has been issued previously) *Damaged stamps are required to be returned to the Department. **Please note that by selecting "Lost Stamp" and signing this form you are certifying that all reasonable efforts to locate the stamp have been exhausted. This certification will be placed on file.			
Owner's Signature	Owner's Printed Name	Daytime Phone Number	
PART 2: SHIPPING ADDRESS			
Provide shipping address where the stamp is to be delivered. 			
PART 3: MICHIGAN DEPARTMENT OF TREASURY APPROVAL			
Stamp Number to be inserted in Seal		Treasury Authorizing Signature	
PART 4: MANUFACTURER ENDORSEMENT			
A stamp(s) as described above was delivered to the applicant on (date)		Manufacturer Signature	

Currently only Volk Corporation is approved to manufacture Non-Cigarette Tobacco Products Stamps for the Michigan Department of Treasury.

If you have questions, call (517) 636-4630.

Return To:

Michigan Department of Treasury
Special Taxes Division
Tobacco Taxes
P.O. Box 30474
Lansing, MI 48909-7974
Fax: (517) 636-4631

INFORMATION REGARDING USE FOR NON-CIGARETTE TOBACCO PRODUCTS (OTP) STAMP

What is the purpose of the OTP stamp? When is it used?

Only licensed OTP wholesalers or unclassified acquirers receive other tobacco products in original manufacturers' shipping cases. Secondary wholesalers, vending machine operators, and retailers purchase OTP from wholesalers or unclassified acquirers that break down the products from their original manufacturers' shipping cases into smaller containers for shipment to their customers.

Since secondary wholesalers, vending machine operators, or retailers are prohibited from possessing other tobacco products in containers that do not bear the proper markings, wholesalers and unclassified acquirers **MUST** mark containers they ship to their customers with their OTP stamp. It is a violation of the Tobacco Products Tax Act (TPTA) for a secondary wholesaler, vending machine operator, or retailer to possess a shipping container without an OTP stamp of its supply source, and OTP found in unmarked containers can be seized.

Exception: Products in the possession of a retailer acquired from a licensed secondary wholesaler will not have an OTP stamp. Secondary wholesalers cannot purchase from the manufacturer, and are not required to have an OTP stamp. In these instances, determination regarding seizure will be based upon a review of the retailer's records.